## INDIANA TAX COURT

Cases Transmitted Week of 4/9/07

Name: <u>ATR Air, LLC v. Ind. Dept. of Revenue</u>

Case No. 49T10-0704-TA-20

Date Filed: 4/10/07

Attorneys: Brent A. Auberry, Elizabeth A. Herriman

BAKER & DANIELS, LLP 300 N. Meridian St. Ste. 2700 Indianapolis, IN 46204

(317) 237-0300

Jonathan P. Reynolds

REYNOLDS CORPORATE COUNSEL, INC.

4923 E. Windsor Lane Columbus, IN 47201 (812) 379-4720

Type of Tax: Sales - taxpayer challenges whether it is entitled to sales/use tax exemption for aircraft rented in ordinary

course of business or whether the agreements were "sham transactions."